

CHAPTER 831.

A BILL TO BE ENTITLED "AN ACT TO PROTECT GAME
BY TAXING DOGS."*The General Assembly of North Carolina do enact:*

SECTION 1. That any person or persons keeping or owning a dog shall pay annually on each dog so kept or owned a license or privilege tax of not less than one dollar nor more than five dollars, the amount of such tax to be fixed by the county board of commissioners with the right to impose within said limits a different tax according to the sex of the dog.

SEC. 2. The said tax shall be paid to the sheriff of the county as provided for the payment of other license taxes, and the license given shall expire on the thirteenth day of June, of each year. Said license shall be issued and signed by the sheriff and shall contain the name of the owner and a description of the dog by name, color and kind. For each license issued the sheriff shall be entitled to a fee of twenty-five cents, to be deducted from the tax paid, and a record shall be kept of all licenses issued hereunder. The sheriff may in his discretion authorize the tax-lister of any township to collect said tax and issue the license during the month of June for the convenience of such tax-payers.

SEC. 3. That the said sheriff, as soon as practicable after the thirteenth day of June of each year, shall deliver to the constable of each township a list of the said licenses issued for the guidance of the said constable in the enforcement of this act.

SEC. 4. Any person owning or keeping a dog without having paid the tax prescribed in this act and having obtained license therefor shall be guilty of a misdemeanor, and be fined not exceeding twenty dollars.

SEC. 5. That it shall be the duty of any justice of the peace or other court of competent jurisdiction upon the conviction of any defendant for the violation of the provisions of this act to require such defendant to pay said tax, and upon the refusal or failure of said defendant to pay the same within twenty-four hours, or upon information of the existence of any dog the ownership of which is claimed by none, such justice of the peace or other court shall declare such dog for which the tax has not been paid a public nuisance and shall direct the constable or other lawful officer to cause such dog to be killed, and for such service said constable or other officer shall receive one dollar, to be paid out of the fund arising from said license tax.

SEC. 6. That the citizens of any township desiring to have this act apply to said township shall present to the board of county commissioners of the county a petition asking that such license tax be imposed. If the said board of commissioners shall believe that a majority of the registered voters of such township, as